

The Legislature  
of the  
State of New Mexico

52nd Legislature, 1st Session

LAWS 2015

CHAPTER **50**

HOUSE BILL 39, as amended

Introduced by

REPRESENTATIVE JIM R. TRUJILLO



# CHAPTER 50

## AN ACT

1  
2 RELATING TO SERVICES FOR SENIORS; PROVIDING FOR AN OPTIONAL  
3 DESIGNATION OF TAX REFUND CONTRIBUTIONS DIRECTED TO PROVIDE  
4 SUPPLEMENTAL FUNDING TO ENHANCE OR EXPAND SENIOR SERVICES  
5 THROUGHOUT THE STATE; PROVIDING FOR DISTRIBUTION OF TAX REFUND  
6 CONTRIBUTIONS TO THE AGING AND LONG-TERM SERVICES DEPARTMENT  
7 FOR DISTRIBUTION STATEWIDE THROUGH THE AREA AGENCIES ON AGING.  
8

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

10 SECTION 1. A new section of the Income Tax Act is  
11 enacted to read:

12 "FINDING--OPTIONAL DESIGNATION OF TAX REFUND  
13 CONTRIBUTION--SENIOR SERVICES.--

14 A. The legislature finds that it is in the public  
15 interest to provide additional money to enhance or expand  
16 vital services to New Mexico's elderly population. This  
17 section provides a means by which individuals may donate all  
18 or a portion of their income tax refund, through a voluntary  
19 check-off designation, to provide supplemental funding through  
20 the non-metro area agency on aging to senior service providers  
21 throughout the state. It is the intent of the legislature  
22 that this program of income tax refund check-off is  
23 supplemental to any other funding and is in no way intended to  
24 take the place of the funding that would otherwise be  
25 appropriated for this purpose.

1           B. Except as otherwise provided in Subsection D of  
2 this section, an individual whose state income tax liability  
3 after application of allowable credits and tax rebates in a  
4 year is lower than the amount of money held by the department  
5 to the credit of such individual for that tax year may  
6 designate a portion of the income tax refund due to the  
7 individual to be paid to the aging and long-term services  
8 department for distribution statewide through the area  
9 agencies on aging for the provision of supplemental senior  
10 services throughout the state, including senior services  
11 provided through the north central New Mexico economic  
12 development district as the non-metro area agency on aging,  
13 the city of Albuquerque/Bernalillo county area agency on  
14 aging, the Indian area agency on aging and the Navajo area  
15 agency on aging. In the case of a joint return, both  
16 individuals must make the designation.

17           C. The department shall revise the state income  
18 tax form to allow the designation of such contributions in the  
19 following form:

20           "Supplemental Senior Services – Check  
21           [ ] if you wish to contribute a part or  
22           all of your tax refund to provide  
23           supplemental funding to enhance or  
24           expand senior services throughout the  
25           state.


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Enter here \$ \_\_\_\_\_ the amount of your contribution."

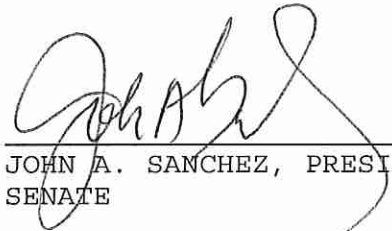
D. The provisions of this section do not apply to income tax refunds subject to interception under the provisions of the Tax Refund Intercept Program Act, and any designation made under the provisions of this section to such refunds is void.

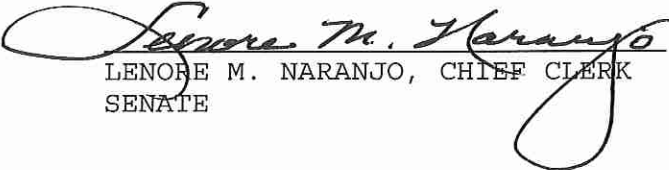
E. The department shall distribute one hundred percent of the tax refund contributions pursuant to this section to the aging and long-term services department for distribution statewide through the area agencies on aging. The agencies on aging shall cooperatively establish a grant program based on need that is available to all senior service providers in the state that meet the requirements of the program. The agencies shall seek input from senior service providers in developing the grant program."

**SECTION 2. APPLICABILITY.**--The provisions of this act apply to taxable years beginning on or after January 1, 2015.

  
DON TRIPP, SPEAKER  
HOUSE OF REPRESENTATIVES

  
DENISE RAMONAS, CHIEF CLERK  
HOUSE OF REPRESENTATIVES

  
JOHN A. SANCHEZ, PRESIDENT  
SENATE

  
LENORE M. NARANJO, CHIEF CLERK  
SENATE

Approved by me this <sup>SM</sup> 7<sup>th</sup> day of April, 2015

  
SUSANA MARTINEZ, GOVERNOR  
STATE OF NEW MEXICO